

701—63.25(452A) Time limitations on filing for credits or refunds.**63.25(1)** *Time limits for licensees.*

- a. Credits for nonhighway use or loss due to casualty or like cause: See 701—subrule 64.7(5).
- b. Credit for illegal or erroneous collection: See rule 63.17(452A).
- c. Credits or refund for ethanol blended gasoline blending error: See 701—subrule 64.4(4).

63.25(2) *Time limits for nonlicensees.*

- a. Refund for nonhighway use: See rule 701—64.8(452A).
- b. Income tax credit for nonhighway use: See rules 701—42.6(422) and 701—52.6(422).
- c. Refund for casualty loss: See rule 701—64.12(452A).

63.25(3) Refund to the state and political subdivisions and contract carriers who contract with public schools to transport students. See rules 701—64.15(452A) and 701—64.22(452A).

This rule is intended to implement Iowa Code sections 452A.16 and 452A.17.